

**ABSTRACT OF FACTS, &c.**



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RESPECTING THE

REVENUES

OF THE

*ROYAL BOROUGHS OF SCOTLAND.*

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## ABSTRACT OF FACTS, &c.

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THE Men who have taken to themselves the Title of *Reformers*, began without the pretence of any complaint or grievance respecting the Management of the Revenues by the Magistrates and Councillors, or Corporators of the Cities and Towns of North Britain.

The Publications dispersed by them, tended only to excite discontent against the mode established by law, for the Election of the Representatives in Parliament, of these Boroughs.

As soon as all hopes of the revolution in that matter was quashed, by the determination of the Honourable House of Commons, they varied their object to an Innovation in the Election of the Mayors, Bailiffs, Common

Council-men, and Executive Officers, by whom the Members of the Legislatures of the Towns in Scotland are chosen.

With this Proposition they artfully blended a general Accusation against the Corporations of the Cities and Towns, of Corruption, and Misapplication of the Funds appropriated to the use and support of these Bodies.

Pains were next taken to make the People in the North believe, that the Corporation of each Town in England could be sued and disturbed for every act of Administration in the expenditure of the common Revenue, at the instance of any one or more of the ordinary Citizens.

This power has in truth never been trusted by any nation of Europe, ancient or modern, to the folly or the passions of the multitude, and the Common Law of England acknowledges no such dangerous power in the People. It is often found difficult to prevail with respectable Citizens to exercise the functions of Magistracy, and rather than undertake it, experience demonstrates in both kingdoms, that there are men who submit to heavy fines. Were they to be exposed to the attacks of indiscriminate folly or malevolence,

lence, no men of character would be found to undertake those burthens of civil life.

The Law and Practice of England stand precisely thus :---The King's Majesty is the Protector of all the Funds appropriated by his Subjects to the purposes of Charity, and he has a right to enquire into, and enforce the proper application of such Funds.

The Attorney-General, therefore, on behalf of His Majesty, may correct any abuse falling within his own knowledge, by information in the Courts of Law; but as it is not supposed that Mr. Attorney's information can be universal, he brings his Action upon the relation of any person concerned, taking always the relator bound for the Costs, in case of an ill-founded or frivolous complaint. As the *Estates of the Boroughs* were granted to the respective Corporations for public purposes, that is, for public works in their Towns, it is presumed an Action against a Corporation *would be entertained in the King's Courts* against any person or persons, for waste or misapplication of the common and appropriated Revenue; and also for any Funds they may hold in trust destined for special public purposes, and that either at the suit of Mr. Attorney-General, or upon the relation of private Burgeesses, as in Charities. The cases

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are almost analogous, and His Majesty holds equal interest in both, all Boroughs Corporate being creations of the Crown, holding their Estates by Royal Grants and Charters.

Although the Corporators of these Towns have held their Estates (many of them) from periods almost co-eval with the Monarchy, the Records of the Courts of Law scarcely afford an instance or precedent of any such suit or information being actually brought or determined.

### **S C O T L A N D.**

The matter of the Public Revenues of the Burghs, has, for above a century past, been reduced to a regular system.

The *Royal Boroughs* have an advantage unknown to those of England: Representatives from the whole of them assemble annually at *Edinburgh*, where the affairs of Trade in general, and the public schemes agitated at the time for national improvement, are treated of, and if approved in Convention, supported by the common influence and Funds. These Funds arise from a contribution laid on by the Convention itself,

self, according to the abilities of the place. The lesser Towns are aided in their public works by the richer. The quota of the Land-Tax to be paid by each, is proportioned among them; and the observance of public beneficial laws, recommended and enforced.

These powers are founded upon ancient Statutes of the Parliament of Scotland, enlarged and explained by subsequent Statutes, and by the decision of Courts of Law. In regard, therefore, that the Boroughs of Scotland are thus joined in a common interest, and one of their chief cares has been, that no Member of the great body be allowed to decay or to perish. The burden or quota paid by it to the Public, would in that case fall upon the rest.

Every thing relative to the Business, has always been conducted with as much œconomy and discretion, as any institution of the kingdom has to boast of. When discord amongst the Citizens or Inhabitants of a particular Town arise, the Convention send Commissioners to enquire into, and determine the differences amicably. Disputes of this kind sometimes originate about the Management of the Public Funds. If therefore the Convention finds any just ground of complaint, they never fail to give

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redress

redrefs either by their own authority, or to order their Agent to prosecute in the Court of Session, and these Actions have uniformly been sustained.

By this method, the greatest animosities have been allayed; improper and vexatious actions prevented; and every real wrong redressed. The Reformers say, "That it is not sufficient, because the Convention are composed of Magistrates and Common Council-men, who may be partial to their brethren." The answer is, That these Gentlemen have not been able to charge the Convention with any one act of partiality or neglect of justice; and they do not chuse to reflect, that there is not a single complaint of that nature, during the long period of their jurisdiction.

If a *Councillor*, *Magistrate*, or *Member* of the Corporation, shall be of opinion that any misapplication or wrong is committed by the majority of the Corporators, he has a right to sue before the Court of Session, for redrefs; and even after the expiration of his office, the right continues in him. In the first Parliament of *William* and *Mary*, an Act, anno 1693, passed, for regulating the Contraction of Debts by the Borough Corporations: It is by that Law provided, that previous to the borrowing

borrowing of any Sum, a Corporate Act shall pass at a full Meeting, specifying the uses and purposes to which the Money is to be applied ; and declaring, that in case of the omission of such an Act, or that the reason or causes specified shall not be found true or real, the Borrowers shall be liable to indemnify the Town out of their private fortunes. Action is, by the Statute, given to any Burgeesses who have been in the offices of Provost, Ballie, or Dean of Guild : In practice, the Action is extended to all the Members of Council.

The Reformers say, that this Statute is nugatory, because it gives Action only to those who have been in the Council ; and with an air of derision, it is asked, " Against whom this Action is to be brought ? " " Why " against themselves ! " By this sarcasm, the Gentlemen would have it believed, that the Members of all the Borough Corporations are of one Party, and of the same opinion. It is needless to mention, that there is scarcely an instance to be given of such an union at any time, or in any one Town in the kingdom. Wherever a wrong is committed by a majority, a minority is never wanting, ready and willing to avail themselves of the fault. One point the Statute further establishes, viz. That the Revolution Parliament never intended to *vest that power*

*power in the Burgeses at large, or to trust them with the Action against Magistrates, which the pretended Reformers are now demanding.*

The Statute further declares, “ That the Over-sight and Controul of the Public Goods and Revenues of the Royal Burghs, and Administration thereof, do undoubtedly belong to Their Majesties, by Virtue of their *Prerogative Royal.*”

“ If His Majesty, therefore, shall be advised that there is any wrong committed against his interest, or the interest of the community, the Lord Advocate may institute an Action for Redress or otherwise; the King may grant a commission for a general inquisition into the affairs of all the Boroughs, and may in Council correct every error or wrong in the Administration of the Revenue.\*

Thus the remedies for wrongs against the Burghal Revenues in Scotland, are complete and systematic; whereas in England the Action itself stands without precedent, and is only presumed to lie from analogy. The pretended Reformers began their attack upon the Political

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\* The Reformers are attempting to make free with this branch of prerogative, without the Royal consent, or even a respectful notice to the Officers of State.

Constitution of their Country, without one word of complaint upon the subject of the Revenues. The measure was started in aid of the political design: Conscious, however, that it behoved them either to have Facts, or the appearance of Facts, to go upon, the Party were pleased to *advertise for Grievances.*\*

It is several years since an Inquisition was in this manner instituted: Nothing, after all, came forth, except confident, vague assertions, and general abuse against the Magistrates, for what they were pleased to call the Internal Government of the Boroughs.

It was not till the 10th current March, that a Paper was published, under the title of "Resolutions of the " Committee established in London, for conducting the " Application to Parliament, on the Subject of the Re- " form of the Internal Government of the Royal Burghs " of Scotland." The miserable scarcity of materials for any one purpose which the Committee had to work with, induced them to make a Pasticcio of the whole, in order to take the chance of supporting general indefinite prejudices.

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\* Vide Minutes of the Committee.

The first evidence of Grievance in this behalf brought by the Reformers, is humiliating for the Cause of their Party :---They are obliged to recur to some Scottish Statutes in the reign of *James the Sixth*, which make mention of "grievances and wrongs done to the Boroughs, " by Noblemen, Gentlemen, and others, getting admission into the Magistracy, who had no right to those Offices, and for the redress of which abuse these "Acts were made." The History of the Royal Boroughs during the unhappy reigns of the last century, bears record that they were long oppressed by a powerful Aristocracy, and suffered all the evils and injuries attendant upon such a state of things.-----Besides, the Revenues of the Boroughs were made a prey to needy Courtiers ; and it is certain, that the apparent care and attention appearing in many public Acts, respecting the Revenues of the Towns, had no other object than to afford information to the Court, which of the Towns could best afford an immediate sum of money to gratify a Royal Favourite. The proofs of such grievances are abundant in the archives of the times.----The Writers of this Paper shall content themselves with quoting the Statute of the 13th Parliament of *James the Sixth*, c. 135. The Statute provides, " That the Revenues of the common gude, and patrimony of all Burghs within this realm, shall be zeirly bestowed, at " the

" the sight of the Magistrates and Councell of the saidis  
 " Burrowes, to the doing of the commoun affairs there-  
 " of allannerly, &c. And that the ſamine be na uther-  
 " wife beftowed or converted to quhat-sum-ever uſe, or  
 " alteration, maid there-anent, in haill or in part : *not-*  
 " *withstanding of quhat-sum-ever commission, charge of direction,*  
 " *given be his Majesty at any time heretofore, be procurement of*  
 " *particular Parties in the contrait :* And notwithstanding  
 " quhat-sum-ever Statute, Ordinance, or Decrete fol-  
 " lowing or preceeding thereupon : Quhilks commif-  
 " fions, charges, decreites and ordinances, with all that  
 " has followed, or may follow thereupon ; his Majestie  
 " with advise foreſaid, expressly reducis, retreats and  
 " reſcindis be their preſentes."

This Act did not prevent depredations by authority---  
 they were continued under various pretences and co-  
 lours, during the ſucceeding reigns, down to the Revo-  
 lution.

The Magistrates at this time were not the Defaulters  
 of the Revenues. The remedy proposed in all cafes, was  
 to restore them *to the Administration of the Magistrates and*  
*Councillors.*

The Reformers have, with much apparent solemnity,  
 engroffed a Commission iſſued by *Charles the Second*, in  
 proof

proof of the Mismanagement of the Magistrate's and Councils of these times, as if the laboured, affected Preambles of such Commissions would any where be received in evidence of Facts.---The Prefaces of Royal Grants in that age, were notoriously known to have very little relation to truth---they were too often dictated by interested Parties ; and the Common Law not unfrequently refused them any degree of credit. The public Statutes of the Kingdom give testimony, that the decay of the Burghs was imputed to different causes, and to a different class of men.

The Commission alluded to, is, in all probability, the diction of a Personage who only wished to know where Money was to be found, in order to get at it. The Reformers are welcome to term it a fine delineation of the Royal Pencil. The Delineator, whoever he was, forgot to mention how much the features he was describing had been defaced by the Servants of the Crown, and by none more than by the *Ministers of Charles the Second*. Every person the least acquainted with the subject, knows that the Chief Towns in the Kingdom, and *Edinburgh* in particular, were stripped of their property by the *Duke of Lauderdale*, the Chief of these Ministers. The Commission alluded to had no consequences---Like a mere libel, it fell to the ground.---That the Boroughs  
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were distressed, might have been true ; but had such a Commission been fairly executed, it would have appeared to whom the evils described were to be imputed.

A form of that kind, once upon record, is copied as a precedent for centuries. At the Revolution there was a sincere inclination to heal the wounds of the Royal Boroughs---A Commission was ordered, and evidently copied from the last standing on the books : Nothing followed upon either, and consequently both went for nothing.

The Reformers have descended to excerpt a complaint of Mr. *Anderson*, a Magistrate of *Glasgow*, as far back as the year 1691, containing some reflections upon former Administrations. The Magistrates, at the Revolution (of which Mr. *Anderson* was one) and all the other Executive Officers of the Kingdom, were very fond of laying every species of blame upon their Predecessors of the former Government. This is a never failing consequence, in great changes of men and measures in the State---Mr. *Anderson* declined to make good his accusation ; and nothing can more clearly shew the miserable resources to which the Reformers are driven, than their founding upon such a Paper, as evidence against the Magistrates and Councillors in the year 1788.

The Reformers arrive at last at the 18th century, and make a shew of circumstantial Accusations against particular Boroughs, selected, as they say, from *Historical Accounts*, which have been laid before them by their Party in the respective Towns.---The Agents for the Royal Boroughs knew nothing of these Charges till the 18th of last month. Excerpts were immediately transmitted to each of the Towns concerned. The Answers received are in the Sequel to be submitted to general consideration.

The first, is the Town of

### *INVERNESS.*

“ IN this Borough (say the Reformers), the public property alienated, within the last century, by the different leading Magistrates, in favour of themselves and their Adherents, for trifling Feu-Duties,\* not exceeding in all 20l. per annum, now yields above 3000l. sterling of yearly rent.”

### *ANSWER.*

THE properties feued out, consisted chiefly of areas or pieces of waste ground within the limits of the Burgh, given for the purposes of building; and of barren heath grounds

\* A Feu-Duty in Scotland is a perpetual rent. The Feuers, or Grantees, hold the land for ever, upon payment of a certain rent to the Superior or Grantor.

grounds which formerly made no returns to the Community.

These lands were previously surveyed by the Council, and prices put on them by skilful Valuators. In these transactions, the Magistrates and Council consulted at once the increase and improvement of the Town itself, and its Revenue, both of them had otherways been fatally checked. Instead of malevolent reflections, the Magistrates of this Town are confident, that the measures complained of do honour to their Predecessors and themselves. They have therefore ordered a search to be made, in order to discover all the grounds feued out since the beginning of this century, which is ready to be laid before the Public. One of the latest of these Feus was given to *William Scott*, the Preses of the Reformers of *Inverness*.

From this search it is instructed, that very few of the Feus in question were given to Magistrates, though they are at least equally entitled to accommodation with the other Inhabitants. It further appears, that three of the latest of the Feus were granted to *William Scott*, *William Welsh*, and *William Cumming*, all three Reformers, and Members of the Club of *Inverness*.---If these very disinterested Citizens perceived no impropriety in the solicitation or acquisition of these Lands, the least thing incumbent upon them, now that their

Public

Public Virtue is grown so exalted, is to restore their Possessions to the Town, by way of example to others.

The present value of the houses built upon the waste areas, and the improvement of the barren grounds, in the course of a century, do not in any shape concern the Magistrates and Council of *Inverness*; but from every appearance, they think themselves entitled to assert, that it does not amount to one-tenth part of the sum mentioned by the London Committee, upon the information of certain ignorant, factious Inhabitants.

It only now remains to mention the Form and Precautions observed by Corporations, in the making of these Grants.---A Committee of their number survey the Property, by appointment: The most intelligent Inhabitants are called to their assistance, and a Report made to the Magistrates and Council: The matter is resumed at the next Meeting, and either granted or rejected by the whole Body, according to their understanding of the interest of the Community.

### *L A N E R K.*

“ THIS Town is said to have been Proprietor of a large  
 “ and valuable Common; but it has been sold and  
 “ feued out by the Magistrates, in a private manner,  
 “ to their Favourites; and the valuable Lands which  
 “ surrounded the Town, have been alienated at *fifty*  
 “ *times*

“times below the present value. The Committee further charge this Borough with an Act of unjust Administration, in so far, as about thirty years ago, a Leader of the Council took a Lease of the Town’s Common, and possessed it till nine or ten years ago; but afterwards wishing to get free of it, as an unprofitable bargain, the Council bought it up at twenty years purchase of the Tack Duty, whereby he, the Leader, was rewarded for giving up a bad bargain; the only pretence of which was, the necessity of planting Fir Trees for the Town’s behoof. That after the Lease was thus given up, the Council was persuaded that the pretended planting was not necessary.”

#### *A N S W E R.*

THE Agents for the Royal Boroughs are authorized to contradict this story, in these terms, viz. That it is a *most abominable falsehood*. The Parties injured are now taking advice, in order to raise a Prosecution against the person who terms himself the Preses, and the other person as Secretary, who have presumed to put their names to the Defamatory Libel which the London Committee give as their authority.

#### *D U N D E E.*

THE Charge against this Town is in very general terms: It is said, that “the lands which anciently belonged to the Borough were extensive; but these excepted, a considerable part have been distributed

“ among the men who formed the Town-Council,  
 “ without regard to the value of the property given  
 “ away; and that the Annual Revenues, now about  
 “ 1800l. might have been five times that sum.”

#### ANSWER.

IT is impossible for the present Members of the Corporation, to know what period of time the Reformers allude to, by the word *anciently*, or what individuals they mean to criminate under the appellation of *the Men who formed the Town Councils*. When the Reformers are pleased to make a special Accusation, they shall get a direct Answer---meanwhile, it is enough for the Members of the present Corporation to say, that from tradition, and from every circumstance within their knowledge, they have reason to affirm, that the Sales and Feus made by their Predecessors, were according to the prices or values of the respective times in which they were made. That every Proprietor in the neighbourhood of the Town, who sold Lands, are precisely in the same situation with the Magistrates and Council; and that they are ready to maintain and to prove, that every Sale or Feu, coming within their own knowledge, have been made at the full and adequate prices of the Country.

#### HADDINGTON.

“ *HADDINGTON*, (say the Reformers) till within  
 “ these forty years, possessed one of the most extensive  
 “ Com-

“ Commons in Scotland, being about 1,000 Scots acres.  
 “ Almost the whole of this extensive Landed Estate, has  
 “ been alienated by successive Councillors, to them-  
 “ selves and their connexions, and nothing now remains  
 “ of that large Estate, excepting some spots of land, in  
 “ all not exceeding twenty acres, if even so much.”

*A N S W E R.*

THE Common of *Haddington* was of the worst quality, poor heath, exposed to the cattle of all the neighbours and tenants. It was of little advantage to the Inhabitants, and none to the Revenue. To make it turn to some account, *Leafes*, with universal approbation, were granted for long periods of time, between the years 1720 and 1730.---In the year 1731, *Feu Charters* were applied for in place of the *Leafes*, which being more advantageous to the Town, were granted, and the Tack-Duties converted into Feu-Duties. At the time of these transactions, the Lands were considered to be given for full value ; and it is not true, that they are engrossed by Councillors, Magistrates, or their Dependents. The Inhabitants of the Country round, even as far as *Eyemouth*, *Paucaitland*, became Tacksmen and Purchafers, and the property continues in their Heirs. These transactions contributed to the improvement of the Country, and the benefit of the Town of *Haddington*. A track of use-  
 less

less ground, by a partition among industrious individuals, has been forced into cultivation, and filled with inhabitants. Were the Rents received by the Town since the date of the transaction alluded to, to be taken into the account, they would far exceed the prices that could be got at the moment for those grounds, in a state of nature. The accusation, therefore, of the Reformers, turns into an eulogium upon the Members of the Corporation, whom they wish to criminate. The present Magistrates, nor their Predecessors for many years, have either praise or blame to expect from the premises; and they apprehend the Committee of Reform to be very ill-informed, and idly employed, so far as respects the Magistrates and Council of *Haddington*.

In such general indefinite Accusations, in Charges so extremely futile, does all the Waste, Extravagance, Corruption, and Abuses in the Expenditure of the Revenues, so loudly noised abroad by the Reformers, ultimately terminate. The men who have misled the London Committee, ought to be covered with shame, for the liberties they have taken; and the Committee should learn to reserve their language and their confidence, until they shall be able to produce better authority than the tales of the insignificant Clubs with whom they have condescended to associate.

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The next Branch of Crimination, is an Abuse or Malversation in Office, by the Magistrates and Councils of the Royal Boroughs. The first instance given, respects the Town of

### P E E B L E S.

“ A CHURCH (say they) was lately to have been built. An opulent and respectable Citizen, who had been lately Provost of the Town, perceiving that a Jobb was intended, offered to build and finish the Church, and deliver the Keys of it, so finished, to the Magistrates, for the sum of 850l. sterling. This offer, for the performance of which he could find undoubted security, was rejected.

“ The Treasurer of the Borough, by profession a Mafon, was employed, and he proceeded with the work, upon which he spent about 1600l. being double the sum for which the Church might unquestionably have been built, in a better manner than has been done by the Town Council.”

### A N S W E R.

IT is amazing (return the Magistrates), what men will do, to serve their purpose! --- The story about the Town of *Peebles*, as told by them, is sadly misrepresented. The Minister of the Parish, and the Provost of the Town at the time, chose to have a new and more

elegant Church built within the Town. They assured the Town Council that it might be executed for 800l. And as the Landed Gentlemen in the neighbourhood were liable for a part, they urged the Town Council to accept of a sum from the latter in full, and to take the burthen of the building upon themselves. After several Meetings, the Country Heritors were with difficulty prevailed upon to give 300l. as their share; but they were careful to take the Town bound for the execution of a specific Plan. The Corporation immediately published Advertisements for an Undertaker; and to prevent disputes, they proposed to pay the work *by measure*. The Provost and the Minister, formerly so confident about the amount of the Costs, did not come forward---Contrary to expectation, they continued silent. Three Estimates were given in by different people, and the *lowest of these Estimates* accepted by the Magistrates and Common Council. The Church was calculated to hold 900 people, and a Steeple was added, containing a Record Room, Clock, &c. which added between 5 and 600l. Costs to the Expence, every circumstance of which was fixed by Public Offers. The Undertaker raised the Steeple above the height of the Plan; and so little were the Magistrates and Council inclined to favour him, and so anxious were they in the rightful Expenditure of the Public Money, that they refused to pay the Addition, until the matter was settled by Arbitration. Upon the whole, therefore, the Town

of Peebles is accused contrary to truth and to justice : No public transaction was ever managed with greater care, œconomy, and attention ; and the calumny is less excusable, if it did proceed, as they have reason to suspect, from the man or men by whom the Town was originally led into the undertaking.

### P E R T H.

THE Town of *Perth* is accused of giving the Public Works to Friends and Adherents, with payment three times above the value. The instance specified is an Arch in the Bridge, which is said to have cost 3,000l. Sterling, although a new bridge was built for 500l. and what is worse, that before taking down the arch, the County offered to take the burthen upon themselves, upon being allowed the poundage, which the Town refused ; and if this be prudent management, say the Reformers, the disinterested will judge.

### A N S W E R.

THE Charge respecting the Public Works, is illiberal and groundless. The Public Works are executed upon the most reasonable terms that can be got, without partiality or favour. They are as often executed by strangers to the Borough, as the offers made happen to be more advantageous to the Community. In cases of equality,

equality, the Inhabitant has an undoubted right of preference; but in every considerable undertaking, each circumstance is regulated by Contracts previously digested with attention and œconomy.

The affair of the Bridge of the River *Arne*, is studiously misrepresented. The Trustees of the Great Road some years ago, judged it necessary to raise the cause-way, or paved road, at the north end of that bridge, on purpose to restrain the land floods from drowning it, and preventing access to the Bridge itself, which often happened.---This operation confined the water, and beat it back to the center, insomuch that it was the opinion of every engineer of skill, the body of the Bridge was endangered. The Corporation thought it incumbent on them to be guided by the best advice, and with that view they applied to Mr. *Adam*.---Mr. *Adam* gave his opinion, that the danger was great, and advised the expeditious building of an additional Arch, as the only means of saving the bridge itself. The work was immediately commenced; but upon opening the ground for the land-breast, it appeared to be deep, loose, and quite unfit for the foundation of such a structure. The work had been proceeded on by this time too far to be stopped, and a very great unforeseen expence, by driving piles and other things, absolutely necessary, to the regret and vexation of the Magistrates and Council, was unavoidable.

unavoidably incurred. On their part, nothing was wanting to alleviate the misfortune, and they think it extremely hard, that the trouble they took, and the attention they paid, should be rewarded by a public misrepresentation of their conduct.

What is further said, about offers by the Trustees, to take the burthen of the bridge previous to that repair, is contrary to truth. The duties a few years ago were given in Lease to the Trustees at an advanced rate of 80l. instead of the 60l. which the Reformers are pleased to mention. The Town of *Perth*, therefore, justly despises a Charge made by Parties who could allow themselves to descend to such deliberate calumnies.

The Reformers, unsatisfied with the slender appearance of their accusations upon paper, have thought proper to increase the shew, by Charges upon distinct grounds----

*SUCH AS,*

“ The levying of money under the title of Taxes, “ without the authority of Parliament.” The instances they give, respect, 1st,

### *G L A S G O W.*

“ IN this City, the power of taxation assumed by the “ Magistrates and Council, has been exercised under the

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“ pretence,

“ pretence, that the tax imposed was established by  
 “ usage. But that pretence having failed, they sup-  
 “ ported the Tax upon this singular ground, that the ar-  
 “ ticle taxed had partly superseded the use of another  
 “ commodity, on which a tax had been established by  
 “ usage.”

*ANSWER.*

IF Magistrates commit wrongs of this kind, the Inha-  
 bitants under them cannot pretend that a remedy is  
 wanted---every subject, in these cases, has a direct pa-  
 trimonial interest, and an action for redress. The state-  
 ment has not any relation or connexion with the point  
 at issue, nor is it fitting for the consideration of Parlia-  
 ment. Magistrates elected under the Reform Bill, would  
 have the very same wrongs in their power. Nor is any  
 remedy different from the Common Law, proposed by  
 the new Scheme. What is said of the Magistrates of *Glas-*  
*gow*, is a palpable misrepresentation ; the less excusable,  
 that every circumstance relating to the collection of Land-  
 Tax in *Glasgow*, has been examined and finally settled by  
 the Supreme *Civil Court of Scotland*. And the same An-  
 swer is made to what the Reformers are pleased to state,  
 respecting the Entry-Money of the Burgeesses. If any  
 person in the Town pretends to be injured, the Magis-  
 trates are ready to answer them in the proper place.

Of the same kind, but aggravated by circumstances which can admit of no excuse or palliation, the Reformers have brought a Public Charge against the Magistrates and Town Council of

### *ABERDEEN.*

THEIR Libel contains three separate Articles.

“ *1st*, That from the Union to the present times, 50,000l. has been levied upon the Inhabitants, under the name of Land-Tax, more than the Law gave authority to exact.

“ *2dly*, That the Corporation has raised the Dues of Admission of Burghesses, in direct opposition to the sentiments of the Citizens. And,

“ *3dly*, That in violation of the Act of Parliament obtained for repairing the Harbour, the Magistrates had applied 1300l. to the building of an useless Battery.”

### *ANSWER.*

THE Honourable Members of the House of Commons, as well as every good member of society, must learn with astonishment, that the two first grounds of com-

complaint have already been the subject of a Special Action, brought at the suit of certain of the Reformers at *Aberdeen*, before the Court of Session in Scotland ; and that after a full and deliberate hearing of the Parties, and evidence on both sides, *the Action was dismissed as groundless* ; the Reformers censured by the Honourable Judges for their conduct ; and subjected to Costs of Suit. In this situation, it is difficult to conceive how the Committee of the pretended Reform in London, could have allowed a Paper to go forth in their name, bearing that the misrepresentation of the Magistrates of *Aberdeen* had *induced the Supreme Court of the Kingdom to give the sanction of a judicial decision to the authority of the Magistrates.*--- It is believed, there is no instance can be given in civil business, more reprehensible in itself, or more adverse to the rules of society. Had the Parties supposed that the Court of Session did wrong, the proper method was to seek redress by Appeal to the House of Peers. They did not dare to appeal ; but have, in defiance of all order, repeated accusations to the House of Commons, and to the Public, which stand disproved by verdict of the Supreme Court of Justice.

In reciting their story, the Reformers have adopted a mode of calculation, which leaves, and always will leave, the result in their own power. In place of 60,000l. surplus land tax, they could by the same means, and with

with equal ease, have made it up a round 100,000l. or any other sum they pleased. It is enough for the Magistrates and Council to say, and they have already shewn, and are ready again to shew, that the Public Revenues are applied with integrity, œconomy, and attention ;---That the richest Citizen of *Aberdeen* pays not above 17s. per annum of Burgher Taxes, and the poorest not above 1s.---And that the quota paid by the murmuring Reformers, is a mere trifle, in comparison to what is contributed by the rest of the Citizens and Companies, who pity these men, and sometimes take the liberty of laughing at their folly.\*

As to raising the Fees of Entry of the Burgeesses, it stands adjudged, that the Corporation had a right to do so by Law, and the expediency of it was approved by the Annual Meeting of the Burgeesses of the Guild convened for Election of the Magistrates and Council.---Moreover, the measure of raising these Entries had been adopted by the chief Boroughs in the Kingdom, in the course of the present century ; whereas the rate of *Aberdeen* continued the same for 150 years.

To these Articles of Impeachment, the Reformers have added a third, respecting the *Misapplication of the*

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*Harbour*

\* More taxes are paid by a dozen of Citizens, and a few Companies, than by the whole of the pretended Reformers of *Aberdeen*.

*Harbour Dues.* If ever a Corporation were entitled to take merit for a public measure, the Magistrates and Council of *Aberdeen* think that they have a right to a considerable share, from their conduct in that great and necessary work.

The improvement of the Harbour has been attended with the happiest consequences to the Trade of the place. The new Pier, for strength, form, and utility, yields to none in the Kingdom ; and it is believed, is the only work of equal magnitude in Great Britain, which has been executed without aid from the Public.

The Magistrates are now accused, for building a *Battery* to defend the Harbour.---It is true, they were guilty of this crime ; and it is also true, that the work cost 1,000l. and that this money was paid out of the Shore and Harbour Dues.

It is almost unnecessary to take notice here, that the frequent alarms from the enemy along the North-East Coast of Britain, and its defenceless state, by the unavoidable absence of the Navy, called upon the Magistrates and Corporations of all the considerable Towns, to fortify the entries of their Harbours. The Magistrates of *Aberdeen* should have thought themselves guilty of the most culpable neglect of duty, had they been behind on this

this occasion. The Merchants and Ship-Owners of the Town applied in a body, to have the Harbour protected by proper works. The Magistrates and Council applied to Captain *Fraser*, the Engineer for Scotland, for a plan and directions, which plan was executed at the sight, under the orders of General *Skene*, Commanding Officer for the North of Scotland ; so that nothing was omitted, proper for men in their situation to do.

The Magistrates and Council acknowledge, that they were unable to foresee that they should stand accused before the House of Commons, for fortifying the Harbour of *Aberdeen* ; and far less could they conceive, that a charge so ridiculous in the extreme could ever be publicly avowed by men who pretended to any share of reason or discretion.

“ The Harbour Dues (say the Reformers), were imposed by the Act, for the purpose of improving the Harbour, and for preserving the same clean and free from sand, shingle, dirt, mud, and other obstructions.”----“ It is impossible (continue these Censors), to conceive language more explicit than that made use of in this Act, to define the duty and obligation of the Magistrates of *Aberdeen*, as Trustees for the Public. Yet, in the face of this Act of the Legislature, and in direct violation of it, they have laid

“ out

“ out 1300l. of the Monies devied by it, in building a  
“ *Battery*, useleſs in itſelf.”

The Duty of the Corporation, according to the Reformers, was to repair the Harbour, but not to defend it from destruction---to clean it from mud and filth, but to leave it open to the public enemy!

Were it possible to argue that a *Battery* was not a necessary appendage of a Harbour, and consequently as much within the purview of the Act as any other part of the work, still would the Magistrates of *Aberdeen* be justified, by the precise Letter of the Law. The old Harbour, the property of the Town, had sufficient Funds for defraying its annual expences, and for defending it by Batteries, if necessary. These Funds were expended upon the new works, under the Statute, consequently the Corporation were Creditors upon these works to an equal extent.

In the neighbouring Towns of *Arbroath* and *Banff*, Batteries were erected under the direction of Government; but the Expences were defrayed by the Trade and Inhabitants----Whereas the Plan adopted by the Town of *Aberdeen* made a very inconsiderable addition to the Expence of the Citizens. Upon the whole of this matter, the Magistrates and Coun-

Council of the City of *Aberdeen* are at least in some degree beholden to the Reformers, for coming forward with their Articles of Impeachment.---Whatever impressions their private tales and invidious commentaries might have had upon the weak, the credulous, or perhaps upon some well-meaning people, such impressions must now be entirely erased, and a just resentment called down upon the Authors of the imposition.

Such are the Articles of Crimination which the pretended Reformers, after an universal and eager research have been able to collect; and it is now submitted to the Members of the Legislature, and to the Public, if the facts they have adduced do, in any respect, justify, support, or even excuse the declamation and abuse founded for years against the Magistrates and Councillors of the Royal Boroughs of Scotland.---It is submitted, whether the *President of the London Committee*, in his late Letter to the *Chancellor of the Exchequer*, was warranted to assure him, "That the Police of the Boroughs was neglected---their Revenues misapplied,----enormous debts without necessity contracted----Public Property profusely squandered, or alienated to Councillors, their Friends, and Connexions." The specific Charges are published as an Appendix to this Letter, and it contains not one instance of *an enormous debt contracted without necessity*, or of

the *Public Property* being profusely squandered or alienated to *Councillors, their Friends, or Connexions.* The Gentlemen might have reflected, that such practices could never have existed for any length of time, much less for hundreds of years. Their patriotism, in all probability, would have been too late. Little or no part of the property could have survived the prodigality of its Managers, whereas, according to the Reformers own account, the Estates belonging to the Royal Boroughs at this moment give *one hundred thousand* pound sterling of annual produce.

The Royal Boroughs conclude the subject by declaring, That they have no secrets to keep ;---That their Public Funds are managed and applied with integrity, œconomy, and attention, equal to any other Public Money in the Kingdom ;---That his Majesty's Advocate, for his Majesty's interest, or upon the information of any one or more Burgesses, may sue for redress of any wrong done in the matter of the Revenues of the Towns ;---That such Action, by the *Law of Scotland*, must be entertained by the Supreme Court of the Kingdom ;---and, That if any doubt shall be entertained, relative to the matter, the Royal Boroughs have not the least objection that an Act of Parliament be passed, declaring the same to be Law, providing that the private Parties, Relators,

or

( 39 )

or Prosecutors, be answerable for Costs, in the event of  
Costs being awarded, as in England.

MIS-

## MISCELLANEOUS OBSERVATIONS

OF THE

REFORMERS

ANSWERED.

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THE Preses of the Committee, in his Letter to the *Chancellor of the Exchequer*, wishes to apologize for the little regard Mr. *Pitt* has hitherto paid to "the solicitations of a numerous and respectable body of Citizens, oppressed with grievances unheard of in a Free Country;"---and, "that if former times have felt the fetters of oppression, it will give lustre to the present age, to knock off the chains that bound their predecessors."

ANSWER.

THE Reformers have not been able to specify a grievance, a chain, a fetter, or a circumstance, in the Election of Magistrates or Common Council-men, which has not existed

existed since the original Incorporation of the Cities and Towns in *England*, and which do not universally exist at this moment, in a higher or stricter degree than in *Scotland*. It follows therefore, that *England* is not a Free Country ;---or that the Grievances, Claims, and Fetterers complained of in *Scotland*, are perfectly Chimercial.

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The *Chancellor of the Exchequer* is further told, “ that “ the Grievances of which Redress is sought, are deeply “ felt, and loudly complained of, by many Thousands “ of his Majesty’s Subjects.”

*A N S W E R.*

THE grievances were never felt, never even heard of in *Scotland*, till the year 1783, when they were started by a young Student of the Law, principally, it is supposed, for his own Amusement. They were communicated to a Gentleman in *Aberdeen*.---These two were joined by some other Members of the Law; and by the industry of this Junto, all the causes of complaint have not only been discovered and propagated, but a kind of Party has been formed, holding principles hostile to the Constitution of their Country.---The Creation of such a Party is never difficult :---No more is necessary, than to hold out promises of privileges and advantages to People who have not, or ever had any participation in them.---The *Thousands* which the Re-

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formers boast of on their side, are composed of *Heritors of Lands*, and other Classes who have not, nor ever had any Title to be Burgesses, and of *Artizans or Craftsmen*, none of whom have a right to be counted in the Number, because all of them are to gain Privileges to which they had no common or separate pretence.

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The Committee, in their Observations upon the Constitution or *Setts* of the Boroughs, are pleased to observe, " that they have in a number of instances deviated from the Statutes, and that Usage has, in several Cases, deviated from both; that it is therefore in vain to pretend, that the Constitutions of the Boroughs are to be regarded as Permanent Establishments :-- That from the year 1469, they have been fluctuating, and that they are the only institutions in the Country, which, for about three Centuries, have been continually changing, without ever mending in their nature or effect."

#### *A N S W E R.*

IN a wide extended Country, and under such a variety of local circumstances, it was impossible for the Boroughs of *Scotland* ever to adopt, far less to preserve through Ages, a precise uniformity in their Usage and Government. The general

general principles and directions of the Ancient Statute were universally adhered to; all other circumstances were modelled by time and experience, to the necessities of each place. Thence arose the *Law of Usage*, the best and surest ground in these matters.---The variations, however, have been surprisingly few, and they are now concentricated into a firm and regular System. This Work of Ages, it is the avowed object of the Reformers to overthrow:---*Usage, Experience, and Time Immemorial*, are with them no terms of reverence. Wearied of these well-tried grounds, the Gentlemen are impatient to run wild amidst fancies of their own, and to suppose every thing that has been, must, upon that account, be wrong.\*

They will not take the trouble to reflect, that in all the Elections of *England*, whether of Members of Parliament or of Magistrates, *Immorial Usage* is the sacred Rule of Decision; and that the Resolutions of the House of Commons, in these matters, are chiefly founded upon that solid basis. That the Towns and Boroughs of *England* are pervaded by no general or systematic Principle, like those of *Scotland*, but have, since the

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\* Before attacking the Constitution, the Writers for the Party judged it necessary to combat the principles of Mr. Pope.

commencement of the Monarchy, been left to the Government of their own peculiar Customs and Privileges; and that if the Setts or Constitutions of the Towns in *Scotland* cannot, as the Reformers say, be considered as *Legal Foundations*, because they were not collected, or known at the General Convention, before the beginning of the present century, the Constitution of the Boroughs of *England* are, *a fortiori*, liable to be overturned, because they have not been, to this day, collected, registered, or systemized, except the Resolutions of the House of Commons in the case of Controverted Elections; and that these Determinations are in general *posterior to the æra of the Revolution*.

The Reformers, as often as they mention the *Convention of Royal Boroughs*, are pleased to treat that Body with all the indecency of disrespectful epithet, and to represent them as useless to the improvement of Policy in the Kingdom; and that they are totally taken up with Quackery about Town Councils and their Politics.

#### *ANSWER.*

THE *Convention of Royal Boroughs* is the most venerable and perfect remain of the ancient Constitution of the Kingdom of *Scotland*; and there has not a beneficial Law been obtained, a valuable branch of Trade established,  
or

or a National Work accomplished, in which the Convention have not contributed, by the assistance and influence of its Members, both collectively and individually, as well as by their Revenue. To these facts, every page of the Record bears testimony. The Convention have done more---they have never failed to second the Government, and to enforce the execution of every Law efforts of and Regulation which they apprehended had any relation to the improvement and success of Trade, and the general benefit of the Nation. -

The best Answer, therefore, that can be made to this factious set of Men, to these self-created Beings of Yesterday, would be to publish the Records of Convention. At present, it is proposed only to annex the Heads of the General Letter, \* transmitted to all the Towns in *Scotland* upon the 14th of March, 1787, with the Account of their Expenditure in Public Business, since the beginning of the century.

\* The Business of Convention is annually prepared, and notified by Letter to all concerned.



## A P P E N D I X.

### No. I.

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GENERAL LETTER *by the MAGISTRATES of EDINBURGH, to each of the ROYAL BOROUGHS of SCOTLAND, for the Subject of the General Convention which met in July, 1787.*

*Right Honourable and very Loving Friends and Neighbours,*

“ **A**FTER our hearty Commendations: Whereas  
“ the Commissioners of Boroughs, met at the  
“ Burgh of Edinburgh, at their last General Con-  
“ vention, did appoint the next General Convention  
“ to be holden at the said Burgh of Edinburgh, upon  
“ the Second Tuesday of July next, one thousand  
“ seven hundred and eighty-seven years, being the  
“ Tenth Day of that Month; and the said Commis-  
“ sioners did appoint the Heads and Articles following,  
“ to be resolved, voted, and concluded therein.”

Monopolies to be watched and prevented.

III. That the Burgh of Edinburgh report their diligence, in stopping any gift or signature to be presented in Exchequer, in favours of any Person whatsoever, for a monopoly, or any other gift that may any ways tend to the prejudice of the State of Boroughs, and that the Agent advance what money is necessary for the stopping thereof, conform to the 6th Act of the General Convention, 1705.

Misapplying mortifications to be punished.

IV. By the 7th Act of the General Convention, 1708, it is declared, that in case any of the Royal Boroughs shall be found guilty of, or accessory to misapplying of mortifications within Burgh, or to any other persons, or uses contrary to the foundation, they shall be censured and punished by the Convention, according to their demerit.

Laws anent selling Meal and Flour by weight to be enforced.

V. By the 23d Act of the Convention, in November, 1714, and 29th Act in July 1770, it is recommended to the several Royal Boroughs, to put the laws in execution anent the selling of flour and meal of all kinds by weight, declaring, that in case they shall be brought to any Charges before the Superior Court thereby, the Convention will support them therein, and reimburse them of their charges.

VII. That each Royal Borough shall send annually to the Convention, a particular account of the abuses and transgressions made of the Laws and Regulations established in relation to Trade, with their opinion in relation to any new Laws or Regulations necessary for promoting of Trade, and that this shall always be a Head of the Annual Missive, conform to the 37th Act of the General Convention 1724.

VIII. That for the better observation of the Acts of Parliament made anent the right curing and packing of Herrings, the Convention, by their Act 3d July, 1730, have appointed and directed, that the Magistrates of each Royal Borough, where Fish is caught, do give their Commission to such Wreck and Cure-Masters within their bounds, as are already employed by the Commissioners and Trustees for improving of Fisheries, to inspect the Fishings on their Coasts, and to observe the same rules and instructions as to the Coast-Fishings, which they are directed to observe as to those caught in deep waters, agreeable to the Laws made in that behalf, and to report the same to the Annual Convention; and also that the Magistrates cause inspect the sufficiency and thicknes of the casks employed in the Herring Fishery.

Standard of  
Yarn to be  
kept.

IX. That the Magistrates of each Borough cause put the Act of Parliament anent the uniformity to be observed in the standard of the Reel of Lint and Worsted Yarn, which must be ten quarters long to due execution ; and that no Person or Persons shall sell, or expose to sale in Scotland, or carry and transport from one part of Scotland to another, any Linen-Yarn, other than such as is made up in cuts and hesps or hanks, each hesp or hank consisting of twelve cuts and no more ; and each cut containing one hundred and twenty threads, all exactly numbered, and no more ; and that all the Yarn contained in the said hank or hesp, be Lint-Yarn, or Tow-Yarn only, and of the same colour and fineness ; and that no Tow-Yarn and Lint-Yarn be mixt together, in one and the same hesp or hank ; and that the several Directions made thereanent, in the 13th Act of his late Majesty, be strictly observed, under the penalties therein specified.

Measure of  
Lint and

Lint-Seed to  
be observed.

X. That the Magistrates of each Royal Borough cause the Act of Parliament to be put to due execution, with respect to the measures to be observed in the retail of Lint-Seed, being the Linlithgow barley measure streaked ; and that all such measure to be used in time coming, shall be stamped and marked by the Dean of Guild of some Royal Borough, with the usual mark of such Royal Borough, and with these words, LINLITHGOW BARLEY-

MEA-

MEASURE ; and likewise, with respect to selling of damaged, mixt, or bad Lint-seed. And that the Magistrates of each Borough should, on or before the first of March annually, cause Proclamation to be made over the Market-Crosses, that all Lint-seed is to be sold by the *Linlithgow* Barley-Measure streaked, under the penalty of twenty pounds *sterling* for each transgression ; and that the respective Commissioners of the Boroughs report their diligence thereanent to each Convention.

XI. That the Magistrates of each Royal Borough cause put the Acts anent the right making and measuring of Linen Cloth, to rigorous Execution ; and that they report their diligence therein to the next Convention, with their opinion anent any new Law or Regulation necessary for promoting Trade and Manufacture.

That whereas several Frauds have been committed in Curing and Packing of Salmon for Exportation, by using of Casks under the legal Gauge, mixing Old Salmon with New, cutting out the Bellies of the Fish, and putting an over-quantity of Salt in each Barrel, all which tend manifestly to discredit the reputation of our Fish at Foreign Markets, and to ruin the Trade ; they therefore recommend it to the Magistrates of all Boroughs, in whose neighbourhood Salmon-Fishings are, to get the Laws put into Execution against the Offenders, and to

Measure of  
Linen Cloths  
to be kept.

Frauds in  
packing of  
Salmon to be  
punished.

to oblige the Inhabitants, who are either Proprietors of Salmon-Fishings, or Purchasers of Salmon for Export, narrowly to inspect into these abuses, and to rectify them all that is in their power; as also, that they give their Commissions to the Wreck and Cure-Masters to inspect the Salmon in the same manner as they do the Herring-Fishing; and particularly, they discharge any Borough to use the Burn or Mark of another Borough, or any Borough to permit the use of their Burn to another Borough or Trade; and that the Burn shall not be affixed but at the sight of the proper Officer.

Smuggling of Foreign Spirits to be checked. XV. By the 23d A&t of the General Convention, of date the 7th of July, 1748, the Convention, out of a deep concern for the interest of the Country, and being justly sensible of the pernicious consequences which attend the Smuggling of Foreign Commodities, especially Foreign Spirits of all kinds, to the great prejudice of the Public Revenue, the morals of the People, and the discouragement of the consumption of the growth of our native Country, did therefore unanimously resolve to suppress the said ruinous practice of Smuggling, to the utmost of their power; and, for that end, authorized the Annual Committee to apply to both the Commissioners of Customs and Excise, for putting the Laws against Smuggling, especially Foreign Spirits of all kinds, to vigorous execution, and particularly cause prosecute the

the Harboulers of Smuggled Goods, and to bring to condemnation Boats and other Vessels, Horses, and all sorts of Carriages found employed in Smuggling. And the Convention did further appoint their Agent to print a short Abstract of the Penal Laws *against Smuggling*, and transmit Copies thereof, with a full Copy of this Act, to each Royal Borough, and such Boroughs of Barony and Regality as have accepted of the Communication of Trade, whose Magistrates are hereby required to disperse the same, and keep a Copy thereof affixed on their several Market-Crosses; declaring, that if any Borough is found remiss or negligent in using every proper means for preventing the Smuggling of Foreign Commodities, and especially of Foreign Spirits of all kinds, such Borough will fall under the highest displeasure of the Convention.

**XVI.** The Convention, considering how advantageous the late Act, relative to the Assize of Bread, may prove to the Inhabitants of this part of the United Kingdom, do therefore enjoin the Magistrates of the several Boroughs in *Scotland*, to take care to put that Law to regular Execution. A Copy of which Act is sent to the Royal Boroughs.

**XVII.** By the 16th Act of Convention 1764, it is recommended to the Magistrates of the several Boroughs, to make a particular enquiry into the con-

duct of the several Stamp-Masters within their bounds; and when they shall find any of them deficient in doing their duty, or acting contrary to Law, that they should take care that they be punished accordingly, and to give information from time to time to the Commissioners and Trustees for Fisheries and Manufactures.

Private Stills  
to be discour-  
aged.

XVIII. By the 14th Act of the Convention 1772, the Royal Boroughs, in regard there are a great many private Stills erected and used in different Boroughs of this Kingdom, contrary to Law, which prove not only pernicious to the health and morals of the lower class of People, but likewise very dangerous to the Neighbourhood, by occasioning accidents of Fire, did therefore recommend to the Magistrates of the different Boroughs, to give particular attention to this matter, and to discourage these Stills in time coming, to the utmost of their power; and appointed this to be a Head of the Missive.

We therefore desire you to send up your Commissioner sufficiently instructed for keeping the Convention, as you tender the welfare of the State of Boroughs. And, till further occasion, we bid you farewell, and rest.

Edinburgh, March 14, 1787.



N. B. The Orders about the Forms of Commissions, &c. are not printed.

NO. II.

ACCOUNT of AIDS and CONTRIBUTIONS to BO-  
ROUGHS, and of MONIES EXPENDED by the  
GENERAL CONVENTION, in matters of General Trade,  
and National Improvement, since the End of the  
last Century.

Anno		£.	s.	d.
1694	BRUNTISLAND, for their Harbour, 300l. Scots	300	0	0
1696	North Berwick, for do.	200	0	0
	Bruntisland, for do. 400 marks inde	266	13	4
1697	Pittenweem, for their Harbour, 500 marks inde	333	6	8
	Brechin, for Public Works, 500 marks inde	333	6	8
	Lanerk, for Bridge, 500 marks inde	333	6	8
1698	Bruntisland, for their Harbour	1166	0	0
	Kinghorn, for do. 400 marks inde	266	13	4
	Anstruther Easter, for do. 500 marks inde	333	6	8
	Banff, for do. 500 marks inde	333	6	8
	St. Andrews, for do. 400 marks inde	266	13	4
	Brechin, for Public Works, 300 marks inde	200	0	0
	Peebles, for their Bridge, 400 marks inde	266	13	4
	Nairn, for do. 400 marks inde	266	13	4
	Fortrose, for Public Works, 200 marks inde	133	6	8
	Forres, for do. 250 marks inde	166	13	4
	Inverary, for their Harbour, 200 marks inde	133	6	8
	Lanerk, for their Bridge, 1000 marks inde	666	13	4
	Aberdeen, for their Harbour	2000	0	0
	Aberbrothock, for do. 300 marks	200	0	0
1699	Cullen, for their Harbour	500	0	0
	Anstruther Easter, for do. 200 marks inde	133	6	8
	Carried forward	8799	6	8

<i>Anno</i>	Brought over	£.	s.	d.
		8799	6	8
	North Berwick, for do. 300 marks inde	200	0	0
	Kirkcaldy, for do. 200 marks	133	6	8
	Anstruther Wester, for do. do.	133	6	8
1700	Edinburgh, in relief of Cess	3600	0	0
	Elgin, for their Harbour	133	6	8
1701	Edinburgh, in relief of Cess	6000	0	0
	Jedburgh, in aid	333	6	8
	Pittenweem, for their Harbour	133	6	8
	Annan, for their Bridge	266	13	4
1702	Jedburgh, in aid	333	6	8
	Edinburgh, in relief of Cess	3600	0	0
1703	The College of St. Andrews	333	6	8
1704	Jedburgh, in aid and relief	333	6	8
	Lanerk, of Supply	60	0	0
	Aberbrothock, for their Harbour	200	0	0
	Peebles, for Public Works	120	0	0
	Kirkcudbright, of Supply	60	0	0
	Sanquhar, of do.	100	0	0
	Rutherglin, of do.	40	0	0
1705	Bruntisland, for their Harbour	333	6	8
	Lochmaben, New Galloway, Sanquhar, and Stranraer, of Supply	220	0	0
1707	Bruntisland, for their Harbour	600	0	0
	Glasgow, for Loss on Shipping	1333	6	8
1708	Edinburgh, for Expence of Affairs in Parliament, relating to Trade	1200	0	0
	Whithorn, for Public Works	60	0	0
	Glasgow	666	13	4
1709	Inverkeithing, for their Harbour	200	0	0
	Whithorn, of Supply	100	0	0
	New Galloway, of do.	100	0	0
1710	St. Andrews, of Supply	400	0	0
1711	Dundee, for their Harbour	600	0	0
	Jedburgh, of aid	180	0	0
1712	Edinburgh, for defraying Expence of Representations to Parliament, anent the Boroughs Right of fixing their respective proportions of the Cess	1200	0	0
	Carried forward	32106	0	0

<i>Anno</i>	<i>Brought over</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
1713	Selkirk, in aid of their Public Works	32,106	0	0
	Peebles, of do.	103	6	8
1714	Expence incurred in promoting Bills in Parliament, for encouraging of Trade	100	0	0
1715	Queensferry, for their Harbour	1200	0	0
	Rothsay, for do.	100	0	0
	Inverkeithing, for do.	100	0	0
	Dunbar, in aid respecting a Highway of the Burgh	100	0	0
	Sanquhar, of aid	100	0	0
	Dysart, for their Harbour	133	6	8
1717	Coupar, for Public Works	120	0	0
1718	Aberbrothock, for their Harbour	180	0	0
1719	Expence of Commissioners sent to London, respecting some proposed alteration of the Drawback upon Fish, 276l. 10s. 6d	3318	6	0
1720	Whithorn, for their Harbour	120	0	0
	Commissioners Expence in soliciting payment of Drawback upon Fish and Corn, including Solicitor's Bill	2460	0	0
1721	Commissioners Expence at London, anent the Scots Herring Fishing Company, and other matters relative to Trade, including Solicitor's Bill	9060	0	0
1722	Selkirk, towards enabling them to bring in Water to that Burgh	300	0	0
1723	Irvine of aid	96	0	0
	Kirkcaldy, of do.	144	0	0
	Inverness, of do.	168	0	0
	Kirkwall, of do.	96	0	0
	Dunfermline, of do	48	0	0
	Wick, of do.	24	0	0
	Culross, of do.	24	0	0
	Forfar, of do.	48	0	0
1724	Dundee, for their Harbour	480	0	0
	Aberbrothock, for do.	360	0	0
	Ayr, for do.	480	0	0
	Irvine, Kirkcaldy, Inverness, Kirkwall, Dunfermline, Wick, Culross, and Forfar, the same aids as last year, amounting in the whole to	648	0	0
	<b>Carried forward</b>	<b>51,638</b>	<b>19</b>	<b>4</b>
	P			

<i>Anno</i>	<i>Brought over</i>	<i>£. s. d.</i>
1725	Ditto Burghs, the same aids Aberbrothock, for their Harbour	51,638 19 4 648 0 0 240 0 0
1726	Expence of Commissioners sent to London respecting the Malt Tax, 460l. sterl. inde Culross, for their Harbour Queensferry, of aid for three years, in all	5520 0 0 96 0 0 21 0 0
1727	Commissioners expence at London, in soliciting Acts for encouraging the Fisheries and Manufactures, and estab- lishing the Board of Trustees for that purpose, in- clusive of the expence for expediting their Patent, in all 825l. 13s.	9907 16 0
	N. B. Besides which they have ever since paid towards defraying the salary of the Secretary of that Board, &c. to the amount of 120l. sterl. annually, which for 60 years, amounts to 7200l. inde	86,400 0 0
	Peebles, in aid of Public Works	360 0 0
	Sanquhar, for ditto	144 0 0
	Banff, for their Harbour	360 0 0
	Whithorn, of aid	72 0 0
1728	Crail, for their Harbour	240 0 0
	Dysart, for do.	180 0 0
	Brechin, for a Bleach-green	60 0 0
	Bruntisland, for their Harbour	180 0 0
	Queensferry, for do.	144 0 0
	Dunbar, for do.	240 0 0
1729	Culross, for do.	84 0 0
	Stranraer, in aid of Public Works	240 0 0
	Elgin, for their Harbour	240 0 0
	Whithorn, for do.	240 0 0
	Inverkeithing, for do.	240 0 0
1730	Nairn, for Public Works	100 0 0
	Coupar, for do.	100 0 0
	Rothsay, for do.	100 0 0
	Queensferry, for their Harbour	100 0 0
1731	Expence incurred in the Court of Exchequer, for recovery of Fish Debentures	490 6 0
	Dumbarton, in aid	240 0 0

<i>Anno</i>	Brought over	<i>L.</i>	<i>s.</i>	<i>d.</i>
		78,821	1	4
	Kirkcudbright, in aid of Public Works	-	240	0 0
	Dornock, in aid of do.	-	60	0 0
1732	Culross, for their Harbour	-	72	0 0
	Inverary, of aid	-	240	0 0
1733	Fortrose, of do.	-	180	0 0
1734	Ayr, of do.	-	360	0 0
	Anstruther Easter, for their Harbour	-	300	0 0
	Glasgow, of aid to their Weavers	-	60	0 0
1735	Whithorn, for their Harbour	-	60	0 0
	Dingwall, for their Public Works	-	240	0 0
	Premium for promoting the making of Soap and Ashes	-	60	0 0
	Expence of some Table Linen presented to the Speaker of the House of Commons, as a specimen of the Scots Manufacture; in return whereto, he gave one hundred pounds sterl. to be distributed in premiums, for promoting that Manufacture in Scotland	-	600	0 0
1736	Kintore, for their Public Works	-	180	0 0
	Kilrenny, for their Harbour	-	180	0 0
	Culross, for their Public Works	-	240	0 0
1737	Edinburgh, in aid of the expence and damage they sustained through a tumultuous Mob	-	12,000	0 0
	Kinghorn, for their Harbour	-	240	0 0
	Expence incurred in prosecuting some Oppressors of the Herring Fishery	-	600	0 0
1738	Expence incurred in promoting a Bill in Parliament, respecting the Drawbacks on Foreign Linen	-	1200	0 0
1739	Bruntisland, for their Harbour	-	360	0 0
	Expence incurred for a Bill in Parliament, for taking off the Duties on Materials used in Bleaching	-	216	12 0
1740	Dysart, of aid	-	300	0 0
	Fortrose, of do.	-	240	0 0
1741	Wick, of do.	-	120	0 0
1743	Expence of soliciting in Parliament a Bounty on the Exportation of Linen	-	1005	7 0
1744	Selkirk, of aid	-	120	0 0
1745	Expence of soliciting for Convoy for the Scots Trade to London and Holland	-	223	4 0
	Carried forward	98,518	4	4

		£. s. d.
<i>Anno</i>	Brought over	98,518 4 4
	Expence incurred in soliciting Parliament for Encreasing the	
	Bounty on Exportation of Linen	1590 2 0
	Crail, for their Harbour	300 0 0
1747	Solicitor's expence respecting the Act abolishing the Heritable Jurisdictions in Scotland	87 12 0
1748	Expence incurred in prosecuting of Frauds committed in the Importation of Foreign Linen, and obtaining Bounties on the Exportation of British ditto	3287 2 0
	Whithorn, for their Harbour	300 0 0
1749	Pittenweem, for their Harbour	120 0 0
	Expence of an application to Parliament for opening the Trade to Hudson's Bay	379 8 0
	Expence in soliciting the Bill in Parliament, for encouraging the Cod and Herring Fishings	1878 0 0
	Ditto, in various other applications	199 4 0
1750	Tain, of aid	240 0 0
	Jedburgh, of ditto, for Public Works	240 0 0
	Eyemouth, for their Harbour	360 0 0
1751	Commissioners Expence, &c. in soliciting in Parliament a Bankrupt Law for Scotland	3016 0 0
1752	Nairn, for aid	144 0 0
1753	Expence of printing and dispersing Proposals for the carrying on certain Public Works in Edinburgh, and encouragement to the Publisher of the History of that City, containing also the History of the Staple Contract	927 9 0
1754	Commissioners Expence and Solicitor's Bill, &c. in soliciting the Linen Bounty, &c.	2731 14 0
1755	Expence of Commissioners, &c. anent the Linen Bounty To the Edinburgh Society, for encouraging the Arts, Sciences, and Manufactures	5393 18 0
1756	Expence of soliciting and obtaining an Act of Parliament for encouraging Open Boat, Herring and Cod Fishings	2628 0 0
	Expence of Commissioners at London, in soliciting a renewal of the Linen Bounty, including Solicitor's Bill	11,554 2 0
	Expence of Process and Appeal, in the Case of Kirkwall against Stroinnes, as unfree Traders	4975 14 0
	Carried forward	<hr/> 140,330 9 4

<i>Anno</i>		<i>Brought over</i>	<i>£. s. d.</i>
1757	Solicitor's Bill, anent the Corn and Bar Iron Laws	140,330 9 4	
	Expence of discussing an Appeal relative to the Statute	329 16 0	
	Works in Scotland, in so far as related to the subject-		
	ing of the Royal Boroughs	3297 13 0	
	Kirkwall in relief of their Bygone Cess, of which Kirkwall		
	ought to have relieved them	3505 0 0	
	Edinburgh Society for Improvement of Arts, Sciences, and		
	Manufactures	630 0 0	
1759	Inverness, of aid	600 0 0	
	Kinghorn, for their Harbours	1800 0 0	
1760	The Edinburgh Society for Arts, Sciences, and Manufac-		
	tures	300 0 0	
1761	Kinghorn, of aid	480 0 0	
1762	Expence of soliciting an alteration and arrangement in the		
	course of the Post	2491 10 0	
	Rothsay, for their Harbour	600 0 0	
	Queensferry, for do.	720 0 0	
1763	The Edinburgh Society, for promoting Arts, Sciences,		
	and Manufactures	600 0 0	
1764	Kinghorn, of aid, towards discussing an Appeal betwixt		
	them and the Justices of the Peace	1200 0 0	
	The Admiralty of Dunfermline, for repairing the Landing		
	Places at the passage of South and North Queensferry	720 0 0	
	The Edinburgh Society, for promoting Arts, Sciences, and		
	Manufactures	600 0 0	
	Queensferry, for their Harbour	360 0 0	
1765	Perth, of aid, towards erecting a Bridge across the Tay	6000 0 0	
1767	Culross, for their Harbour	480 0 0	
	Montrose, of aid, towards erecting a Bridge over the North		
	Esk	6000 0 0	
	Inverness, of aid	600 0 0	
	Expence of soliciting and obtaining an Act, for establishing		
	a Fund to promote the raising of Flax	6192 2 0	
1769	Banff, for their Harbour	6000 0 0	
	Inverkeithing, for do.	360 0 0	
	Irvine, for do.	1800 0 0	
	<i>Brought over</i>	188,996 10 4	

<i>Anno</i>		<i>L. s. d.</i>
	Brought over	188,996 10 4
	Expence in soliciting the Act for establishing the Great Canal betwixt the Firth of Forth and Clyde	5509 12 0
1770	Expence of Commissioners, in soliciting and obtaining the Acts for appropriating the Flax Fund, and continu- ation of the Bounties on the Exportation of Linens	26,309 14 0
	Expence of Commissioners sent to England, anent the Linen Trade	1200 0 0
1772	The Admiralty of Dunfermline, for repairing the Landing Places at North and South Queensferry	1200 0 0
	Elgin, for their Harbour	1200 0 0
	Expence of Commissioners, for their trouble respecting the Flax Fund and Linen Bounty	2400 0 0
1773	Expence of Commissioners sent to London, for soliciting further encouragement for the Linen Manufactures	3921 0 0
	Peterhead, for their Harbour	6000 0 0
	Expence of Commissioners sent to London, for soliciting additional Duties on Foreign Linens imported, includ- ing Solicitor's Bills, and their trouble	12,068 0 0
1774	Aberbrothock, of aid and relief	480 0 0
1776	Whithorn, for their Harbour	912 0 0
	Aberbrothock, of aid	1200 0 0
1777	Aberbrothock, of do.	1200 0 0
1778	The Admiralty of Dunfermline, for making good the Landing Places at the North and South Queensferry	1200 0 0
	Aberbrothock, of aid	1200 0 0
1779	Ditto, for ditto	1200 0 0
	Kirkaldy, for their Harbour	1200 0 0
	And 192l. annually, which at this date, viz. 1787, a- mounts to	1536 0 0
	Solicitor's Bill, for obtaining an Act for continuing the Linen Bounty	1170 2 0
1780	Aberbrothock, of aid	1200 0 0
	To Mr. George Chalmers, for soliciting an alteration of the Duties on Culm	600 0 0
1781	Expence of Commissioners sent to London, for soliciting the appropriation of the Flax Fund in England, in- cluding for their trouble, and Solicitor's Bill, in all	3852 8 0
1783	Elgin, for their Harbour	1200 0 0
	Carried forward	266,955 6 4

		£. s. d.
<i>Anno</i>	Brought over	266,955 6 4
1784	Paid of expence for soliciting the Act for emancipating the Colliers - - - - -	600 0 0
	Expence of Commissioners, and Solicitor's Bills, in obtaining a renewal of the Bankrupt Act - - - - -	8240 0 0
	Expence of soliciting redress in regard to undue exactions of Custom-house Fees - - - - -	2163 18 0
	Expence of Commissioners, and Solicitor's Bills, and for their trouble in obtaining the Linen and Cotton Bounty Act - - - - -	7466 14 0
1784	Expence incurred in solicitations for an Act for ascertaining the Limits of Estuary Rivers in Scotland, Herring Fishery, and opposing a proposed Tax on Land and Water Carriage - - - - -	2718 8 0
1785	Montrose, of aid, towards erecting a Bridge over the South Esk - - - - -	6000 0 0
1786	Solicitor's Bill, for obtaining the Act to continue and render more effectual the culture of Flax in Scotland Besides the foregoing Sums, they for a number of years back, have granted to sundry Burghs reliefs to the amount of 3000l. annually, which for twenty years back, does nearly amount to - - - - -	936 14 0
		60,000 0 0
		<hr/> 355,081 0 4



